GOVERNMENT OF ANDHRA PRADESH
ABSTRACT

Budget – Reappropriation of funds –Water Resource Department –Delegation of Powers for Reappropriation of funds – Orders – Issued.

FINANCE (BUDGET.I) DEPARTMENT

G.O. Ms. No.**80** Date: 26 -06.2015.
Read the following:

Ref.: Memo No. 16560-A/763/BG.I/A1/2005, Finance (BG.I) Dep. Dt. 27.06.2005

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ORDER :

In the reference read above, Government has issued instructions authorising the HODs under the control of Irrigation Department for Reappropriation of funds at their level under certain detailed Heads under their control.

2. Government,after careful consideration of the progress of the Irrigation Projects, hereby delegate powers to the Water Resources Department in Secretariat for issue of orders for Reappropriation of funds within the Grants under their control i.e. XXXIII – Major & Medium Irrigation and XXXIV – Minor Irrigationsubject to achieving their target. They may reappropriate the funds as per the following guidelines.

3. <u>Water Resource Department can make reappropriations in the following cases :</u>

i. Reappropriation between Revenue to Revenue, Capital to Capital and Loans to Loans within the same Grant.
ii. Reappropriation between Salary to Salary and Non Salary to Non-Salary Head of Accounts.
iii. Reappropriation within the Group Sub Head (i.e. RIDF, AIBP, CASP, EAP) of the same Project for getting reimbursement in respect of Projects/Schemes linked with funds from outside agencies.
iv. Reappropriation from one HOD to another HOD with the consent of both the HODs under the same grant.

4. <u>No-Reappropriations are permitted in the following cases :</u>

i. From one Grants to another Grant.
ii. Between Revenue, Capital and Loans Sections even in the same Grant.
iii. Expenditure constituting New Service/Project/Scheme for which there was no budget provision previously.
iv. From Charged provision to Voted Provision or vice-versa.
v. From Plan to Non Plan or vice-versa.
vi. Reappropriation for accommodating recoveries.
vii. No further increase will be allowed under the heads where the Reappropriation already effected by decreasing the amounts.

5. <u>Conditions:</u>

i. A Reappropriation should not involve transfer of funds to meet expenditure on a work or project which has not received the requisite administrative approval and technical sanction, and should not involve an appropriation of funds in excess of the amount of the estimate, if technical sanction has been accorded.
ii. Reappropriation is permissible when a saving under one Head of Account and excess under another are known or anticipated with reasonable certainty or when it is directly proposed to curtail expenditure under one Head with a view to incurring more urgent additional expenditure under another.

iii. Reappropriation should invariably be rounded to the multiple of Lacs only.
iv. Reappropriation should not involve the undertaking of recurring liability i.e. liability which extends beyond the financial year in question.
v. The reasons for additional appropriation and savings should be explained clearly and fully while issuing the orders of Reappropriation.
vi. All Reappropriation Orders issued shall invariably be marked to the Finance (EBS X / WP) Department in Secretariat, Principal Accountant General (A&E), A.P., Hyderabad, Director of Works Accounts, Hyderabad, Director of Treasuries and Accounts, Hyderabad.

TheWater Resource Department may ensure that the re-appropriation of funds made by them is strictly as per the above guidelines as the Principal Accountant General, A.P., Hyderabad willscrutinizeand audit the orders issued in this regard. The instructions issued to the HODs under the control of Water Resource Department in the memo read above will continue.

The Director (IT) shall make necessary online arrangement to facilitate the Water Resource Department and HODs to issue Reappropriation orders at their level by following the above orders.

(BY ORDER AND IN THE NAME OF THE GOVERNOR OF ANDHRA PRADESH)

S.P. TUCKER
SPECIAL CHIEF SECRETARY TO GOVERNMENT &
PRINCIPAL SECRETARY TO GOVERNMENT,
FINANCE DEPARTMENT (I/c)

To
The Water Resource Department, AP Secretariat, Hyderabad
The Director (IT), Finance Department, AP Secretariat, Hyderabad

Copy to :
The Principal Accountant General, A.P., Hyderabad.
PS to Chief Secretary to Government, AP Secretariat, Hyderabad
The Director of Treasuries and Accounts, AP, Hyderabad
The Director of Works Accounts, AP, Hyderabad
The Pay and Accounts Officer, A.P., Hyderabad.
Finance(EBS X) Department / Fin(WP I & II) Department

// FORWARDED :: BY ORDER //

SECTION OFFICER